Wimes Rebozo Reportedly Failed to Yield

By JOHN M. CREWDSON Special to The New York Times

WASHINGTON, May 14—Charles G. Rebozo has reportedly failed to surrender any of the personal financial reccords that have been subpoenaed by the Senate Watergate committee despite his assurances to members of the panel last week that he would make some of them available by the close of business yesthe close of business yesterday.

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Sources involved in the committee But they declined to say whether a contempt vote dent Nixon's close friend, and confidant said that the only communication received so far this week from Mr. Rebozo or his lawyer, William S. Frates of Miami, was a copy of a lawsuit, delivered to the committee's office late today, seeking a court order to quash the subponen for the records.

Mr. Frates reportedly informed Samuel Dash, the committee's chief counsel, on Friday that he would advise his client not to honor the informal agreement to produce the records, reached in an executive session of the committee on Thursday, because of leaks to the press of Mr. Rebozo's secret testimony on his handling of political contributions for the Persons present at that session reported that Mr. Frates agreed to turn over some docu-

citation by the seven-member committee. But they declined to say whether a contempt vote

ments relating to Mr. Rebozo's persona financial transactions, to withdraw a petition then before the committee to void the tax subpoena and to discuss the possible surrender of the other subpoenaed documents at a later time.

Committee lawyers said today, however, that Mr. Rebozo was now technically in violation of the panel's subpoena and was subject to a contempt citation by the seven-member committee But they declined to executive.